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**VILLAGE OF SIKES
LOUISIANA**

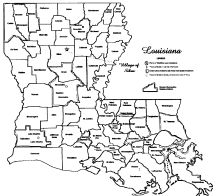
*General Purpose Financial Statements Combining
And Individual Fund And Account Group
Statements And Schedules And Supplemental Data*

JUNE 30, 2002

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12-11-12

VILLAGE OF SIKES, LOUISIANA
SIKES, LOUISIANA



✓ The Village of Sikes was incorporated under the Louisiana Act and operates under and elected Mayor-Bound of Alderman form of government. The Village's major operation include public safety, streets, sanitation, recreation and parks, and general administrative services.

Village of Sikee, Louisiana
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June 30, 2022

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ACCOUNTANT'S COMPILATION REPORT ON GENERAL PURPOSE FINANCIAL STATEMENTS

The Honorable Kenneth Womack, Mayor
and Members of the Board of Aldermen
Slack, Louisiana

I have compiled the general purpose financial statements, consisting and individual funds, account groups and graphs of the Village of Slack, Louisiana, as of and for the year ended June 30, 2002, as listed in the table of contents, in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, schedules and graph information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Government Audit Guide and the provisions of state law, I have issued a report, dated October 30, 2002, on the results of our agreed-upon procedures.

October 30, 2002

Jena, Louisiana

John R. Vercher

JOHN R. VERCHER PC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Honorable Kenneth Wernick, Mayor
and Members of the Board of Aldermen
Sikes, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Village of Sikes, Louisiana, and the Legislative Auditor, State of Louisiana, solely to assist the user in evaluating management's assertions about the Village of Sikes, Louisiana's compliance with certain laws and regulations during the year ended June 30, 2005, included in the accompanying Louisiana Annotation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2111-3251 (the public bid law).

* I found no such expenditures.

Ethics

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1184-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

* Management provided me with the required list including the needed information.

3. Obtain from management a listing of all employees paid during the period under examination.

* Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

* None of the employees included on the list of employees provided by management (agreed-upon procedure (3)) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

- * The Village did not prepare a budget for its general fund for the fiscal year ended June 30, 2000.

6. Trace the budget adoption and amendments to the minute book.

- * Not applicable. – See procedure 5.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

- * Not applicable. – See procedure 5.

Accounting and Reporting

8. Randomly select 5 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

- * I examined supporting documentation for each of the six selected disbursements and found that each payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account;

- * All of the payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

- * Inspection of documentation supporting each of the six selected disbursements indicated approvals from the mayor and one council member.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by I.A.S.-R.S. 41:1 through 42:13 (the open meetings law).

- * The Village meets on the third Monday of each month.

Bank

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

- * I inspected copies of all bank deposit entries in the books for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

* A reading of the minutes of the Village for the year indicated no approval for the kind of payments noted. I also inspected disbursement records for the year and noted no instances would indicate payments to employees which would constitute bonuses, advances or gifts.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I did not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Village of Sikes, Louisiana and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and take responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

John R. Warden

Jena, Louisiana
October 20, 2002

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

VILLAGE OF SICK, LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2005

	Governmental Fund Types		Proprietary Fund Types	Account Groups	(Total Major Account Only)
	General Fund	Capital Projects	Enterprise Fund	General Fund Assets	
ASSETS					
Cash	\$ 5,050	\$ -	\$ 25,404	\$ -	\$ 30,454
Receivables	0	-	0	-	0
Restricted Assets:					
Cash	-	-	22,870	-	22,870
Plant & Equipment	-	-	898,468	194,838	1,093,306
Accumulated Depreciation	-	-	(258,178)	-	(258,178)
TOTAL ASSETS	<u>\$ 5,050</u>	<u>\$ -</u>	<u>\$ 895,594</u>	<u>\$ 194,838</u>	<u>\$ 1,175,182</u>
LIABILITIES & FUND EQUITY					
LIABILITIES					
Accounts Payable	\$ 150	\$ -	\$ 1,983	\$ -	\$ 2,133
Payable from Restricted Assets	-	-	2,444	-	2,444
Customer's Deposit	-	-	0,478	-	0,478
Long Term Payables:					
Bonds Payable	-	-	50,000	-	50,000
TOTAL LIABILITIES	<u>\$ 150</u>	<u>\$ -</u>	<u>\$ 52,905</u>	<u>\$ -</u>	<u>\$ 53,055</u>
Fund Equity					
Controlled Capital	\$ -	\$ -	\$ 754,028	\$ -	\$ 754,028
Retained Earnings:					
Governmental	-	-	(175,787)	-	(175,787)
Proprietary	-	-	0,280	-	0,280
Investment in Gov. Fund Assets	-	-	-	194,838	194,838
Fund Balance (Governmental - Undesignated)	5,050	-	-	-	5,050
TOTAL FUND EQUITY	<u>\$ 5,050</u>	<u>\$ -</u>	<u>\$ 578,521</u>	<u>\$ 194,838</u>	<u>\$ 1,175,179</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 850,396</u>	<u>\$ 194,838</u>	<u>\$ 1,175,182</u>

See Accountant's Report
The accompanying notes are an integral part of this statement.

VILLAGE OF FIKES, LOUISIANA
 COMBINED STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL TYPES
 YEAR ENDED JUNE 30, 2003

	General Fund	Capital Projects Funds	Totals (Memorandum Only)
REVENUES:			
Taxes - Ad Valorem	\$ 1,034	\$ -0-	\$ 1,034
Occupational Licenses	6,338	-0-	6,338
Permits	1,027	-0-	1,027
Intergovernmental - Grants	-0-	17,777	17,777
Miscellaneous	180	-0-	180
Fees	485	-0-	485
Donations	280	-0-	280
TOTAL REVENUES	<u>\$ 9,880</u>	<u>\$ 17,777</u>	<u>\$ 27,657</u>
EXPENDITURES:			
Salaries & Benefits	\$ 5,080	\$ -0-	\$ 5,080
Supplies	588	-0-	588
Office Expenses	772	-0-	772
Other Operating Expenses	30	-0-	30
Insurance	180	-0-	180
Utilities	1,725	-0-	1,725
Repair & Maintenance	724	-0-	724
Christmas Expense	480	-0-	480
Equipment	1,835	-0-	1,835
Legal & Professional	1,875	-0-	1,875
Administration	-0-	7,000	7,000
Public Works	-0-	19,772	19,772
TOTAL EXPENDITURES	<u>\$ 13,289</u>	<u>\$ 17,772</u>	<u>\$ 31,061</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>\$ (3,409)</u>	<u>\$ -0-</u>	<u>\$ (3,409)</u>
FUND BALANCES, BEGINNING	<u>12,255</u>	<u>-0-</u>	<u>12,255</u>
FUND BALANCES, ENDING	<u>\$ 8,846</u>	<u>\$ -0-</u>	<u>\$ 8,846</u>

See Accountant's Report
 "The accompanying notes are an integral part of this statement."

VILLAGE OF AIXIS, LOUISIANA
 COMBINED STATEMENT OF REVENUE, EXPENSES
 AND CHANGES IN RETAINED EARNINGS
 ALL PROPRIETARY FUND TYPES
 ENTERPRISE FUNDS
 YEAR ENDED JUNE 30, 2002

OPERATING REVENUES:	
Charge For Service	\$ 25,411
Other Miscellaneous	<u>29</u>
TOTAL OPERATING REVENUES	\$ 25,440
 OPERATING EXPENSES:	
Diagnosis	\$ 1,585
Contract Labor	7,261
Depreciation	18,983
Repairs/Maintenance and Supplies	4,119
Utilities	3,179
Other Operating Expense	3,687
Insurance	<u>755</u>
TOTAL EXPENDITURES	\$ 52,567
OPERATING INCOME (LOSS)	\$ (27,127)
 NON-OPERATING REVENUE (EXPENSES):	
Interest Income	\$ 1,894
Interest Expense	<u>(2,855)</u>
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$ (961)
NET INCOME (LOSS)	\$ (28,088)
RETAINED EARNINGS (DEFICIT), BEGINNING	<u>(152,735)</u>
RETAINED EARNINGS (DEFICIT), ENDING	<u>\$ (180,823)</u>

See Accountant's Report

The accompanying notes are an integral part of this statement.

VILLAGE OF SIKES, LOUISIANA
 COMBINED STATEMENT OF CASH FLOWS
 ALL PROPRIETARY FUND TYPES
 ENTERPRISE FUND
 YEAR ENDING JUNE 30, 2009

Cash from Operations:		
Net Income (Loss)		<u>\$ (75,798)</u>
Adjustments to Net Income (Loss):		
Add - Depreciation	\$ 18,808	
Decrease in Accrued Expenses	(314)	
Decrease (Increase) in Accounts Receivable	(416)	
Increase (Decrease) in Accounts Payable	<u>718</u>	
Net Adjustments		<u>17,808</u>
Cash Provided by Operations		<u>\$ 3,318</u>
Cash from Customer Deposits		400
Cash from Restricted Assets		<u>1,848</u>
Total Cash Provided		<u>\$ 5,518</u>
Cash Was Applied To:		
Revenue Bonds	<u>\$ 7,000</u>	
Total Cash Applied		<u>\$ 7,000</u>
Net Increase (Decrease) in Cash Flow		<u>\$ (1,482)</u>
Cash Beginning of Year		<u>25,606</u>
Cash End of Year		<u>\$ 24,124</u>

See Accountant's Report
 "The accompanying notes are an integral part of this statement."

**NOTES TO THE FINANCIAL
STATEMENTS**

VILLAGE OF SIKES, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-

The Village of Sikes was incorporated under the Louisiana Act and the Village operates under the Mayor-Board of Aldermen form of government. The Village provides the following significant services to its residents as provided by its charter: public safety (police and fire), highways and streets, utilities (water and sewer services) and general administrative functions, including coordination of related services with Parish, State and Federal governing bodies.

The accounting policies of the Village of Sikes conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

A. Reporting Entity

This report includes all funds and the account group which are controlled by or dependent on the Village's executive and legislative branches (the Mayor and Board of Aldermen). Control by or dependence on the Village was determined on the basis of adoption, taxing authority, authority to issue debt, election or appointment of governing body, and other general oversight responsibility.

B. Fund Accounting

The accounts of the Village of Sikes are organized on the basis of funds and on account groups, each of which is considered a separate accounting entity. The various funds and account groups are reported by generic fund type in the financial statements. Each fund operates with a group of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Governmental resources are allocated to and accounted for in the individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund categories, fund types and account groups are used by the Village:

GOVERNMENTAL FUND TYPES

General Fund

The General Fund is the general operating fund of the Village and is used to account for all financial resources except for those required to be accounted for in another fund.

Capital Projects

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds and trust funds).

VILLAGE OF SIREY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

B. Fund Accounting - (Continued)

PROPRIETARY FUND TYPES

Enterprise Fund

The Enterprise Funds are used to account for operations (a) that are financed and operated similar to private business enterprises whereby the intent of the governing body is that the costs, including depreciation, of providing goods or services to the general public be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The Village's Enterprise Funds are comprised of its Utility Department's water and sewer systems.

ACCOUNTS GROUPS

General Fixed Assets Account Group

This account group is established to account for all fixed assets of the Village, except those accounted for in the Enterprise Fund.

C. BASIS OF ACCOUNTING

Basis of accounting refers to the time at which revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. *Basis of accounting* refers to the timing of the measurement made, regardless of the measurement focus applied.

Governmental Funds

These funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Ad Valorem taxes and charges for services are considered "measurable" at the time of billing. Licenses and permits, intergovernmental revenue, franchise fees and miscellaneous other revenues are generally recorded as revenues when received in cash because they are generally not measurable until actually received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: principal and interest on general long-term debt which is recognized when due.

VILLAGE OF SWEE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

00 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

C. BASES OF ACCOUNTING - (Continued)

Proprietary Fund

This fund is accounted for using the accrual basis of accounting. Its revenues are recognized when they are earned, and its expenses are recognized when they are incurred. Proprietary fund receivables are charged-off when collection efforts indicate that such account is doubtful of being collected.

D. FIXED ASSETS AND LONG-TERM LIABILITIES

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Asset Account Group, rather than in governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are capitalized. Since no accounting records are maintained on infrastructure, these assets are not included in the financial statements.

All fixed assets of the Proprietary Fund are valued at historical cost. The General Fixed Asset Account Group property records are not sufficiently detailed to provide data with respect to whether the assets acquired prior to June 30, 1994, are recorded at historical cost, estimated historical cost, or at estimated fair value on date donated. General fixed assets acquired subsequent to June 30, 1994 are recorded at historical cost.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to include amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Account Group.

The proprietary fund is accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with its activity is included on its balance sheets. Its reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

VILLAGE OF SWEDE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

(I) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

D. FIXED ASSETS AND LONG-TERM LIABILITIES - (Continued)

For the year ended June 30, 2002, no interest costs were capitalized for construction of fixed assets.

Depreciation of all exhaustible fixed assets used by the proprietary fund is charged as an expense against its operations. Accumulated depreciation is reported on the proprietary fund balance sheet. Depreciation has been provided over the estimated useful lives using the straight line method. The estimated useful lives are as follows:

	<u>Life in Years</u>
Water System	20 - 30
Sewer System	30

E. BUDGETS AND BUDGETARY ACCOUNTING

The Village did not prepare a budget for its general fund. Budgets for capital projects are prepared on a project wide basis which may extend over more than one year.

F. CASH AND INVESTMENTS

All cash and investments (CD's over 90 days) are reported at cost and are on deposit at following federally insured banks:

It is the Village's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The Village's deposits are categorized to give an indication of the level of risk assumed by the Village at fiscal year-end. The categories are described as follows:

- Category 1 - Insured or collateralized with securities held by the School or by its agent in the Village's name.
- Category 2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the Village's name.
- Category 3 - Uncollateralized.

<u>Bank</u>	<u>Bank Balance</u> <u>6-30-2002</u>
Coastal Bank	\$ 8,718
Bank of Winfield	92,818
Total	\$ 101,536
Amounts on deposit at the bank are secured by the following:	
<u>Description</u>	<u>Market Value</u>
FDIC (Category 1)	\$ 101,536

VILLAGE OF SIRE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

G. INVENTORIES

Immaterial amounts of inventory are maintained for general fund and enterprise fund operations and, accordingly, these supplies are expensed as purchased.

H. ACCOUNTS RECEIVABLE AND BAD DEBTS - GENERAL FUND AND ALLOWANCE FOR BAD DEBTS - ENTERPRISE FUND

At June 30, 2000 no reserve for bad debts was required since the estimated uncollectible receivables outstanding were considered immaterial.

	General Fund	Enterprise Fund	
		Water Fund	Sewer Fund
Reservable - Franchise	\$ -0-	\$ -0-	\$ -0-
Tax	70	-0-	-0-
Customer	-0-	1,268	870
Allowance for Bad Debts	-0-	-0-	-0-
Total	\$ 70	\$ 1,268	\$ 870

I. COMPENSATED AGENCIES

The Village has no compensated absence policy.

J. RESERVES

The Village records reserves to indicate that a portion of its realized earnings/fund balances are legally restricted for a specific future use. The following is a list of such reserves and a description of each:

Reserved for System Maintenance

This amount represents monies reserved for repairs and replacement of the water system.

Reserved - Revenue Bonds

This amount represents monies reserved as required by the revenue bond indentures.

Reserved for Debt Service

Certain assets have been reserved in the Debt Service Fund for future payment of long-term liabilities of the governmental funds.

VILLAGE OF SIKES, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

K. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

L. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

M. ENCUMBRANCES

The Village does not utilize encumbrance accounting.

(G) AD VALOREM TAXES

The Village levies taxes on real and business personal property located within its boundaries. The Village utilizes the services of the Winn Parish Tax Assessor to assess the property values and prepare the Village's property tax roll. The Village bills and collects its own property taxes.

<u>Property Tax Calendar</u>	
Assessment Date	January 1
Levy Date	No Later Than June 1
Tax Bills Mailed	On or About October 15
Total Taxes Are Due	December 31
Penalties and Interest are Added	January 1
Lien Date	January 1

For the year ended June 30, 2003, taxes of 5.90 mills were levied against property having a valuation of some \$ 115,560 which produced some \$ 1,009 in revenue.

Ad Valorem Taxes are broken down as follows:

	<u>Mills</u>
General Alimony	<u>5.90</u>

VILLAGE OF SIKES, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

(3) RESTRICTED ASSETS - PROPRIETARY FUND TYPES

At June 30, 2002, restricted assets of the Enterprise Funds were invested in either interest bearing checking accounts or time deposits and were restricted for the following purposes:

	<u>Water</u>
Ten Bond Sinking	\$ 7,887
Meter Deposit	3,818
Bond Reserves	4,824
Depreciation & Contingencies	<u>8,828</u>
Total	<u>\$ 25,357</u>

(4) ENTERPRISE FUND PROPERTY PLANT AND EQUIPMENT

A summary of enterprise fund property, plant and equipment at June 30, 2002, is as follows:

	<u>Balance</u> 6-30-2001	<u>Additions</u> (Deletions)	<u>Balance</u> 6-30-2002	<u>Accumulated</u> Depreciation 6-30-2001	<u>Depreciation</u> Expense	<u>Accumulated</u> Depreciation 6-30-2002
<u>Water</u>						
Distribution System	\$ 187,430	\$ -0-	\$ 187,430	\$ 117,287	\$ 3,583	\$ 120,870
<u>Sewer</u>						
Plant	\$ 871,020	\$ -0-	\$ 871,020	\$ 124,136	\$ 13,430	\$ 137,566

(5) CHANGES IN LONG-TERM DEBT

The following is a summary of bond and installment notes payable transactions of Village of Sikes for the year ended June 30, 2002:

	<u>Balance</u> 6-30-2001	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> 6-30-2002
Revenue Bonds	\$ 55,000	-0-	7,000	<u>\$ 48,000</u>

Bond and installment notes payable at June 30, 2002 are comprised of the following issues:

Revenue Bonds (Enterprise Fund)

\$ 54,180 Water Revenue Bonds dated December 1, 1981, due in various annual installments from \$1,080 to \$5,080 through July 1, 2018; interest at 5%.

\$ 55,000

VILLAGE OF SIRES, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

(5) CHANGES IN LONG-TERM DEBT - (Continued)

The annual requirements to amortize all debt outstanding as of June 30, 2002, including interest payments of \$42,487 are as follows:

Year Ending June 30,	Water Revenue Bonds
2003	\$ 5,000
2004	4,800
2005	4,800
2006	4,700
Thereafter	<u>11,117</u>
Total	<u>\$ 30,517</u>

Under the terms of the bond indenture on outstanding Water Revenue Bonds dated 1981, earnings of the sewer system are to be maintained separately and used for the following purposes:

- (a) Payment of all reasonable and necessary expenses of operating and maintaining the system.
- (b) Each month there will be set aside into a fund called the "Water Revenue Bond and Interest Sinking Fund" an amount constituting 1/12 of the next principal and interest payment.
- (c) Each month, there will be set aside into a "Water Reserve Fund" 5% of the amount paid into the Sinking Fund. These funds may be used only for the payment of maturing bonds and interest coupons for which sufficient funds are not available in the Sinking Fund.
- (d) There will also be set aside into a "Water Depreciation and Contingency Fund" 5% of the amount paid into the sinking fund. These funds will be used to care for depreciation, extensions, additions, improvements and replacements necessary to operate the system properly, and to pay interest and principal on bonds when there is not sufficient money in the Sinking or Reserve Fund.
- (e) All of the revenues received in any fiscal year and not required to be paid in such fiscal year less any of the above noted funds shall be regarded as surplus and may be used for any lawful purpose.

(6) CHANGES IN GENERAL FIXED ASSETS

	Balance 6-30-2001	Additions	Deletions	Balance 6-30-2002
Fixed Assets	<u>\$ 487,424</u>	<u>\$ 15,412</u>	<u>\$ -0-</u>	<u>\$ 502,836</u>
Total	<u>\$ 487,424</u>	<u>\$ 15,412</u>	<u>\$ -0-</u>	<u>\$ 502,836</u>

(7) LITIGATION

The Village of Sires is involved in no litigation at June 30, 2002, which is not covered by the Village's applicable insurance policies or is considered to be significant to the Village's financial statements.

VILLAGE OF SINGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

(8) ELECTED OFFICIAL'S SALARIES

<u>Name</u>	<u>Title</u>	<u>Annualized Salary</u>
Ramoth Womack	Mayor	\$ 2,400
Katie Struan	Alderman	100
Lynda St. Parker	Alderman	100
Bob Alderman	Alderman	100
Charles Jordan	Police Chief	-0-

(9) FUND DEFICITS

The water fund and sewer fund have retained earnings deficits of \$53,516 and \$112,768 respectively because of depreciation taken on that part of the plant constructed with contributed capital. Accumulated depreciation taken on that part of the plant constructed with contributed capital amounted to \$120,800 for the water fund and \$137,586 for the sewer fund.

**FINANCIAL STATEMENTS
OF
INDIVIDUAL FUNDS
AND
ACCOUNT GROUPS**

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

VILLAGE OF STEE, LOUISIANA
GENERAL FUND

BALANCE SHEET
JUNE 30, 2007

ASSETS

Cash	\$ 8,000
Taxes Receivable	70
Total Assets	<u>\$ 8,070</u>

LIABILITIES AND FUND BALANCE

Liabilities

Accounts Payable	\$ 187
Total Liabilities	<u>\$ 187</u>

Fund Balance

Unreserved - Undesignated	\$ 8,019
Total Liabilities and Fund Balance	<u>\$ 8,000</u>

See Accountant's Report

"The accompanying notes are an integral part of this statement."

VILLAGE OF SUESS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GENERAL FUND
YEAR ENDED JUNE 30, 2007

REVENUES:

Taxes - Ad Valorem	\$ 1,374
Occupational Licenses	8,338
Notaries	1,577
Miscellaneous Revenue	168
Fees	455
Donations	280
TOTAL REVENUES	\$ 12,893

EXPENDITURES:

Salaries & Benefits	\$ 5,960
Supplies	308
Office Expense	770
Other	30
Insurance	100
Utilities	1,738
Repair & Maintenance	724
Christmas Expense	400
Equipment	1,815
Legal & Professional	1,815
TOTAL EXPENDITURES	\$ 13,258

**EXCESS (DEFICIT) OF REVENUES OVER
EXPENDITURES**

\$ (3,465)

FUND BALANCES, BEGINNING OF YEAR

12,225

FUND BALANCES, END OF YEAR

\$ 8,818

See Accountant's Report
 "The accompanying notes are an integral part of this statement."

CAPITAL PROJECTS FUNDS

To account for the purchase or construction of major capital facilities which are not financed by proprietary funds, special assessment funds or trust funds.

LCDRO Project # 107-000447

VILLAGE OF SIEN, LOUISIANA
CAPITAL PROJECTS FUND
LCDBG Project # 83F-800447

Balance Sheet

JUNE 30, 2002

ASSETS

Cash	\$ -0-
TOTAL ASSETS	<u>\$ -0-</u>

LIABILITIES AND FUND BALANCE

Fund Balance	\$ -0-
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ -0-</u>

See Accountant's Report
"The accompanying notes are an integral part of this statement."

VILLAGE OF STEE, LOUISIANA
CAPITAL PROJECTS FUND

*Statement Of Revenue, Expenditures
And Changes In Fund Balance
Budget (Cash Basis) Vs Actual*

YEAR ENDED JUNE 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental	\$ 11,373	\$ 11,373	\$ -0-
Total Revenue	<u>\$ 11,373</u>	<u>\$ 11,373</u>	<u>\$ -0-</u>
Expenditures:			
Public Works	\$ 10,373	\$ 10,373	\$ -0-
Administration	<u>7,000</u>	<u>7,000</u>	<u>-0-</u>
Total Expenditures	<u>\$ 17,373</u>	<u>\$ 17,373</u>	<u>\$ -0-</u>
Excess Expenditures Over Revenues	<u>\$ -6-</u>	<u>\$ -6-</u>	<u>\$ -0-</u>
Fund Balance Beginning of Year	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balance End of Year	<u>\$ -6-</u>	<u>\$ -6-</u>	<u>\$ -0-</u>

See Accountant's Report
"The accompanying notes are an integral part of this statement."

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS

To account for the operations of the water and sewer systems of the Village that are financed and operated in a manner similar to private business enterprises - where the intent is that the costs (expenses, including depreciation of providing services to the general public) on a continuing basis be financed or recovered primarily through user charges.)

**VILLAGE OF SIRES, LOUISIANA
ENTERPRISE FUND
COMBINING BALANCE SHEET
JUNE 30, 2002**

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
ASSETS			
CURRENT ASSETS:			
Cash	\$ 1,083	\$ 24,309	\$ 25,392
Receivables:			
Utility Bills	1,389	819	2,208
TOTAL CURRENT ASSETS	<u>\$ 2,472</u>	<u>\$ 25,128</u>	<u>\$ 27,600</u>
RESTRICTED ASSETS:			
Bond Sinking Fund	\$ 7,087	\$ -	\$ 7,087
Revenue Bonds Reserve	4,324	-	4,324
Depreciation & Contingencies	6,000	-	6,000
Water Deposit Fund	3,205	-	3,205
TOTAL RESTRICTED ASSETS	<u>\$ 20,616</u>	<u>\$ -</u>	<u>\$ 20,616</u>
PROPERTY, PLANT AND EQUIPMENT:			
Property, Plant and Equipment	\$ 187,436	\$ 871,039	\$ 1,058,475
Less Accumulated Depreciation	(100,893)	(112,558)	(213,451)
NET PROPERTY, PLANT AND EQUIPMENT	<u>\$ 86,543</u>	<u>\$ 758,481</u>	<u>\$ 845,024</u>
TOTAL ASSETS	<u>\$ 91,714</u>	<u>\$ 558,835</u>	<u>\$ 650,549</u>
LIABILITIES AND FUND EQUITY			
CURRENT LIABILITIES (Payable From Current Assets):			
Accounts Payable	\$ 1,209	\$ 383	\$ 1,592
TOTAL PAYABLE FROM CURRENT ASSETS	<u>\$ 1,209</u>	<u>\$ 383</u>	<u>\$ 1,592</u>
CURRENT LIABILITIES (Payable From Restricted Assets):			
Accrued Interest:			
Revenue Bonds Payable (Current Portion)	\$ 3,444	\$ -	\$ 3,444
TOTAL CURRENT LIABILITIES	<u>\$ 3,444</u>	<u>\$ -</u>	<u>\$ 3,444</u>
LONG-TERM LIABILITIES:			
Customer Deposits	\$ 3,476	\$ -	\$ 3,476
Revenue Bonds Payable	50,000	-	50,000
TOTAL LONG-TERM LIABILITIES	<u>\$ 53,476</u>	<u>\$ -</u>	<u>\$ 53,476</u>
TOTAL LIABILITIES	<u>\$ 57,129</u>	<u>\$ 383</u>	<u>\$ 57,512</u>
FUND EQUITY:			
CONTRIBUTED CAPITAL:			
Municipality and Other	\$ 50,000	\$ 571,039	\$ 621,039
TOTAL CONTRIBUTED CAPITAL	<u>\$ 50,000</u>	<u>\$ 571,039</u>	<u>\$ 621,039</u>
RETAINED EARNINGS:			
Reserved For Revenue Bonds	\$ 3,200	-	\$ 3,200
Unreserved	(63,216)	(112,558)	(175,774)
TOTAL RETAINED EARNINGS	<u>\$ (60,016)</u>	<u>\$ (112,558)</u>	<u>\$ (172,574)</u>
TOTAL FUND EQUITY	<u>\$ (9,816)</u>	<u>\$ 558,251</u>	<u>\$ 548,435</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 91,714</u>	<u>\$ 558,835</u>	<u>\$ 650,549</u>

(See Accountant's Report
"The accompanying notes are an integral part of this statement.")

VILLAGE OF SIREX, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2002

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
OPERATING REVENUES:			
Charge For Service	\$ 15,913	\$ 16,368	\$ 32,411
Other Miscellaneous	29	-0-	29
TOTAL OPERATING REVENUES	<u>\$ 15,942</u>	<u>\$ 16,368</u>	<u>\$ 32,449</u>
OPERATING EXPENSES:			
Diagnostic	\$ -0-	\$ 1,866	\$ 1,866
Contract Labor	2,499	4,708	7,207
Depreciation	3,563	13,429	16,993
Repairs/maintenance and Supplies	3,814	305	4,119
Utilities	901	3,875	3,776
Other Operating Expense	1,247	2,419	3,667
Insurance	708	-0-	708
TOTAL OPERATING EXPENSES	<u>\$ 11,937</u>	<u>\$ 26,279</u>	<u>\$ 37,997</u>
OPERATING INCOME (LOSS)	<u>\$ 3,715</u>	<u>\$ (19,911)</u>	<u>\$ (16,196)</u>
NON-OPERATING REVENUE (EXPENSES):			
Interest Income	\$ 807	\$ 1,117	\$ 1,924
Interest Expense	(2,895)	-0-	(2,895)
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>\$ (2,088)</u>	<u>\$ 1,117</u>	<u>\$ (971)</u>
NET INCOME (LOSS)	<u>\$ 708</u>	<u>\$ (14,699)</u>	<u>\$ (13,991)</u>
RETAINED EARNINGS (DEFICIT), BEGINNING	<u>\$ (54,522)</u>	<u>\$ (89,213)</u>	<u>\$ (143,735)</u>
RETAINED EARNINGS (DEFICIT), ENDING	<u>\$ (53,728)</u>	<u>\$ (113,988)</u>	<u>\$ (167,484)</u>

See Accountant's Report
"The accompanying notes are an integral part of this statement."

VILLAGE OF JONES, LOUISIANA
COMBINING STATEMENT OF CASH FLOWS

ENTERPRISE FUND
YEAR ENDED JUNE 30, 2002

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
Cash From Operations:			
Net Income (Loss)	<u>\$ 708</u>	<u>\$ (14,983)</u>	<u>\$ (13,275)</u>
Adjustments To Net Income (Loss):			
Add: - Depreciation	\$ 3,960	\$ 13,420	\$ 16,980
Decrease in Accrued Interest	(214)	0	(214)
Decrease (Increase) in Accounts Receivable	(489)	80	(410)
Increase (Decrease) in Accounts Payable	<u>645</u>	<u>71</u>	<u>716</u>
Net Adjustments	<u>\$ 3,896</u>	<u>\$ 13,541</u>	<u>\$ 17,089</u>
Cash Provided By Operations	<u>\$ 4,324</u>	<u>\$ (1,014)</u>	<u>\$ 3,310</u>
Customer Deposits	<u>482</u>	<u>0</u>	<u>482</u>
Cash From Restricted Assets	<u>1,848</u>	<u>0</u>	<u>1,848</u>
Total Cash Provided	<u>\$ 6,654</u>	<u>\$ (1,014)</u>	<u>\$ 5,640</u>
Cash Was Applied To:			
Revenue Bonds	<u>\$ 7,000</u>	<u>\$ 0</u>	<u>\$ 7,000</u>
Total Cash Applied	<u>\$ 7,000</u>	<u>\$ 0</u>	<u>\$ 7,000</u>
Net Increase (Decrease) in Cash Flow	<u>\$ (386)</u>	<u>\$ (1,014)</u>	<u>\$ (1,362)</u>
Cash Beginning Of Year	<u>1,431</u>	<u>26,373</u>	<u>26,805</u>
Cash End of Year	<u>\$ 1,045</u>	<u>\$ 24,360</u>	<u>\$ 25,405</u>

See Accountant's Report
 "The accompanying notes are an integral part of this statement."

**GENERAL FUND ASSETS
ACCOUNT GROUP**

To account for fixed assets not used in proprietary fund operations.

VILLAGE OF NILES, LOUISIANA
STATEMENT OF GENERAL FIXED ASSETS

JUNE 30, 2002

GENERAL FIXED ASSETS

Land	\$ 2,000
Buildings	50,000
Furniture & Equipment	17,000
Fire Truck	34,000
Fire Protection	<u>432,720</u>

TOTAL GENERAL FIXED ASSETS \$ 515,020

TOTAL INVESTMENTS IN GENERAL FIXED ASSETS \$ 515,020

See Accountant's Report
"The accompanying notes are an integral part of this statement."

**VILLAGE OF STIRTS, LOUISIANA
MANAGEMENT LETTER COMMENTS**

During the course of my compilation, I observed conditions and circumstances that may be improved. Below are situations noted for improvement, my recommendation for improvement and the Village's response.

CURRENT YEAR MANAGEMENT LETTER COMMENTS

2002-01-01 Budgets

Finding: The Village of Stirts did not prepare a budget for its general fund for the fiscal ended June 30, 2002. The State Budget Act requires that all governmental units prepare budgets for its governmental funds.

Recommendation: The Village should begin preparing a budget for its general fund before the beginning of each fiscal year.

Village's Response: The Village will begin preparing a budget for its general fund before the beginning of each fiscal year.

VILLAGE OF SILES, LOUISIANA
STATE OF LOUISIANA
SILES, LOUISIANA

MANAGEMENT'S SUMMARY
OF PRIOR YEAR FINDINGS

Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 70804-9997

The management of the Village of Siles, Siles, Louisiana has provided the following action summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended June 30, 2002.

2001-04-1 Findings: Budgets (Unresolved)

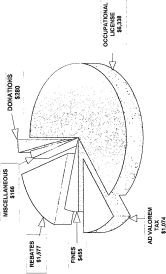
The Village of Siles did not prepare a budget for its general fund for the fiscal ended June 30, 2001. This state budget act requires that all governmental units prepare budgets for its governmental funds.

Corrective Action:

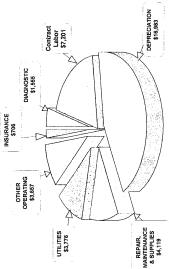
The Village will begin preparing budgets for its general fund before the beginning of each fiscal year and document in the minutes the council's approval of said budget.

Graphs

VILLAGE OF SIKES GENERAL FUND REVENUE JUNE 30, 2002



VILLAGE OF SIKES ENTERPRISE FUND EXPENSES JUNE 30, 2002



LOUISIANA ATTESTATION QUESTIONNAIRE

October 30, 2002

John H. Varcher, CPA
200 N. 7th St.
PO Box 6088
Jena, La. 71342

In connection with your compilation of our financial statements as of June 30, 2002 and for the year then ended, and as required by Louisiana Revised Statute 34:512 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of October 30, 2002.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:1212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes ☒ No ☐

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1104-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1988, under circumstances that would constitute a violation of LSA-RS 42:1118.

Yes ☒ No ☐

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes ☒ No ☐

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:3, 44:31, and 44:36.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with LSA-RS 34:514, 34:563, and/or 34:53, as applicable.

Yes ☒ No ☐

We have had our financial statements audited or compiled in accordance with LSA-RS 34:513.

Yes ☒ No ☐

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes ☒ No ☐

100

We have complied with the provisions of the Open Meetings Law, enacted in N.Y. 201 through 2013.

Response	Percentage
Yes, the current system is the best way to run the country	55%
No, the current system is not the best way to run the country	45%

11

It is true we have not incurred any indebtedness, other than loans for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 190:1810.40-190:1810.45.

Discussion

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:198, and A.G. sections 79-729.

WILEY

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of most reports.

<i>[Signature]</i>	Secretary	Date
--------------------	-----------	------

	Thursday	Friday
--	----------	--------

	Female	Male
Age	25.0	25.0
Height	165.0	175.0
Weight	60.0	75.0
Marital status	Single	Single
Education	High school	High school
Occupation	Student	Student
Religion	Christian	Christian
Income	\$10,000	\$10,000
Health status	Good	Good
Smoking status	Non-smoker	Non-smoker
Alcohol consumption	None	None
Exercise frequency	Regular	Regular
Stress level	Low	Low
Family size	2	2
Living arrangement	Single	Single
Travel frequency	Regular	Regular
Work hours	Full-time	Full-time
Job satisfaction	High	High
Life satisfaction	High	High
Overall health	Excellent	Excellent
Physical fitness	Good	Good
Mental health	Good	Good
Emotional stability	High	High
Resilience	High	High
Stress management	Good	Good
Self-care	Regular	Regular
Work-life balance	Good	Good
Relationship quality	High	High
Communication skills	Good	Good
Conflict resolution	Good	Good
Empathy	High	High
Interpersonal skills	Good	Good
Leadership abilities	Good	Good
Teamwork	Good	Good
Problem-solving	Good	Good
Decision-making	Good	Good
Time management	Good	Good
Organization	Good	Good
Productivity	High	High
Work ethic	High	High
Professionalism	High	High
Networking	Good	Good
Career development	Good	Good
Job security	High	High
Financial stability	High	High
Investment habits	Good	Good
Retirement planning	Good	Good
Insurance coverage	Good	Good
Emergency fund	Good	Good
Debt management	Good	Good
Credit score	Good	Good
Financial literacy	Good	Good
Money management	Good	Good
Financial goals	Good	Good
Investment goals	Good	Good
Retirement goals	Good	Good
Financial independence	Good	Good
Financial freedom	Good	Good
Financial well-being	Good	Good
Financial health	Good	Good
Financial stability	Good	Good
Financial security	Good	Good
Financial peace	Good	Good
Financial happiness	Good	Good
Financial satisfaction	Good	Good
Financial contentment	Good	Good
Financial fulfillment	Good	Good
Financial success	Good	Good
Financial achievement	Good	Good
Financial accomplishment	Good	Good
Financial progress	Good	Good
Financial growth	Good	Good
Financial development	Good	Good
Financial improvement	Good	Good
Financial enhancement	Good	Good
Financial optimization	Good	Good
Financial maximization	Good	Good
Financial utilization	Good	Good
Financial allocation	Good	Good
Financial distribution	Good	Good
Financial management	Good	Good
Financial control	Good	Good
Financial oversight	Good	Good
Financial supervision	Good	Good
Financial monitoring	Good	Good
Financial tracking	Good	Good
Financial record-keeping	Good	Good
Financial documentation	Good	Good
Financial organization	Good	Good
Financial tidiness	Good	Good
Financial neatness	Good	Good
Financial orderliness	Good	Good
Financial cleanliness	Good	Good
Financial hygiene	Good	Good
Financial safety	Good	Good
Financial security	Good	Good
Financial protection	Good	Good
Financial defense	Good	Good
Financial safeguarding	Good	Good
Financial preservation	Good	Good
Financial maintenance	Good	Good
Financial upkeep	Good	Good
Financial care	Good	Good
Financial attention	Good	Good
Financial focus	Good	Good
Financial concentration	Good	Good
Financial dedication	Good	Good
Financial commitment	Good	Good
Financial devotion	Good	Good
Financial loyalty	Good	Good
Financial faithfulness	Good	Good
Financial honesty	Good	Good
Financial integrity	Good	Good
Financial transparency	Good	Good
Financial openness	Good	Good
Financial communication	Good	Good
Financial collaboration	Good	Good
Financial cooperation	Good	Good
Financial teamwork	Good	Good
Financial partnership	Good	Good
Financial alliance	Good	Good
Financial coalition	Good	Good
Financial union	Good	Good
Financial association	Good	Good
Financial connection	Good	Good
Financial relationship	Good	Good
Financial bond	Good	Good
Financial link	Good	Good
Financial tie	Good	Good
Financial connection	Good	Good
Financial relationship	Good	Good
Financial bond	Good	Good
Financial link	Good	Good
Financial tie	Good	Good
Financial connection	Good	Good
Financial relationship	Good	Good
Financial bond	Good	Good
Financial link	Good	Good